IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Sims, Lawrence

Serial No. 10/689,179

Filed: 10/20/2003

For: "Abutment System and Method of

Preparing Same"

Group Art Unit: 3732

Examiner: WERNER, J. S.

Customer Number: 25854

RESPONSE TO OFFICE ACTION and RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Commissioner for Patents Mail Stop Amendment P.O. Box 1450 Alexandria, VA 22313-1450

September 11, 2006

Sir:

In response to the Official Action dated 05/31/2006 and the Notice of Non-Compliant Amendment dated 09/06/2006, please reconsider the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.